IN THE HIGH COURT OF JUDICATURE FOR RAJASTHAN AT JODHPUR

CIVIL REVISION No. 555 of 2003

ACTO, F/S., SRIGANGANAGAR
V/S
M/S DEV TRADING CO.

Mr. NM LODHA & Mr. ANIL BHANSALI, for the Revenue.

Mr. DINESH MEHTA, Mr. MANOJ BHANDARI, Mr. SANJEEV JOHARI, Mr. VIKAS BALIA, Mr. ANJAY KOTHARI, Mr. ARUN BHANSALI, Mr. RAVI BHANSALI, Mr. USMAN GHANI, Mr. SACHIN ACHARYA, Mr. KS YADAV, Mr. BK VYAS, Mr. PANKAJ BOHRA, Mr. JL PUROHIT, Mr. LR MEHTA, Mr. KK BISSA, Mr. VINAY SRIVASTAVA, Mr. ANIL BACHHAWAT, Mr. RAJESH SHAH, Mr. SUMIT MEHTA, Mr.RAMAN DEEP SINGH, for the respondent

Date of Order : 5.9.2007

HON'BLE SHRI N P GUPTA,J.

ORDER

Heard learned counsel for the parties.

All this bunch of cases involve a common question of law about liability of penalty under Section 78(5) or corresponding provision of the old Act of 1954.

The bunch includes revisions filed by the Revenue, and by the assessee also. By the Revenue, where penalty has not been imposed, or set aside; and by the assessee, where the penalty is maintained.

The questions of law involved in these matters are covered by the judgments of Hon’ble the Supreme Court in M/s. Guljag Industries Vs. Commercial Taxes Officer

reported in 2007(9) SCALE-564, and other set of cases by judgment of Hon'ble the Supreme Court in State of Rajasthan Vs. D.P. Metals reported in (2001) 124 STC-611, while some are the cases where the controversy is about goods being exempted/not notified with the result that the requirement of goods being accompanied by form 18A, or 18C was not attracted, while the goods were accompanied with other documents as required by Section 78(2)(a), still penalty has been imposed on account of the goods being not accompanied with form 18A/18C. In my view, looking to the nature of the controversy being covered by either of the two judgments, and remaining matters, I think it appropriate to divide all these cases into three categories as Schedule-A, Schedule-B, and Schedule-C.

Schedule-A comprises of the cases, where the question involved was, that the goods were not accompanied with the form 18A or 18C, or the form was blank in some particulars, and/or entire blank, or the like, with or without other deficiencies of papers required under Sec.78 (2)(a). These matters in Schedule-A are covered by the judgment of Hon'ble the Supreme Court in M/s.Guljag Industries' case, and accordingly as per the directions of Hon'ble the Supreme Court, these matters are sent back to the concerned Dy. Commissioner (Appeals) to decide them on the guidelines, and lines, laid down by Hon'ble the Supreme Court, in Guljag Industries' case.

Cases in Schedule-B are the cases which involve the other questions, like the case being not accompanied with the documents required by Section 78(2)(a), and/or the document being not genuine, or fabricated, or the documents having not been produced before the Officer In Charge of the Check Post, despite notice under Section 78(5), or the cases, wherein documents have been produced after checking before the Officer-in-charge of the Check Post. According to the judgment in Guljag Industries's case, this question is covered by the judgment of Hon'ble the Supreme Court, in D.P. Metals' case. Accordingly in view of the directions given by Hon'ble the Supreme Court in Guljag Industries' case, such matters shall be decided in the light of the law laid down in D.P. Metals' case. Therefore, these cases are sent back to the concerned Dy. Commissioner (Appeals) to decide them in accordance with law laid down in D.P. Metals' case, read with Guljag Industries' case.

The cases in Schedule-C are cases, where, according to the assessee, the goods were exempted/not notified, with the result, that the requirement of goods being accompanied by form 18A, or 18C was not attracted, and in those cases the goods were accompanied by other documents, as required by Section 78(2)(a), still on account of the goods being not accompanied with form 18A/18C, the penalty has been imposed, or is claimed. In my

view, these cases are also required, and are sent back to the concerned Dy. Commissioner (Appeals) to examine afresh dispassionately, and objectively, after hearing the assessee, and if the Dy. Commissioner (Appeals) is satisfied, that the goods were exempted/not notified, and the requirement of goods being accompanied with form 18A, or 18C was not there, and other documents as required by Section 78 (2)(a) were there, penalty will not be imposed, otherwise he will decide the matter on the guidelines and lines laid down by Hon'ble the Supreme Court in D.P. Metals' case, read with Guljag Industries' case.

In view of the ratio propounded in the judgments above, all these revisions are required to be allowed, and are accordingly allowed. The impugned orders of the learned Tax Board, and that of the Dy. Commissioner (Appeals) are set aside, and the matters are sent back to the concerned Dy. Commissioner (Appeals) to decide the matters afresh in accordance with the above legal position, and expeditiously.

(N P GUPTA),J.

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SCHEDULE : - A

1	C.R. 555/2003	ACTO, F/S., SRIGANGANAGAR Vs.M/S DEV TRADING CO.
2	C.R. 1189/2003	ACTO, F/S., SRIGANGANAGAR Vs.M/S AGARWAL TRADING CO.
3	C.R. 3/2004	A.C.T.O., ANTI EVASION I, SRI GANGAN Vs.M/S SHARDA TRADING COMPANY
4	C.R. 5/2004	A.C.T.O, ANTI EVASION I, SRI GANGANA Vs.M/S CHOUDHARY COTSPIN PVT. LTD.
5	C.R. 11/2004	ACTO, A/E-I, ABU ROAD Vs.M/S GOODLASS NAROLAC PAINTS LTD.
6	C.R. 25/2004	ASSISTANT COMMERCIAL TAXES OFFICER Vs.M/S KARNA INDUSTRIES
7	C.R. 130/2004	ACTO, WARD-III,CT., PRATAPGARH Vs.M/S SANJAY MACHINERY STORE
8	C.R. 155/2004	A.C.T.O., W-I, CIR.-D, JODHPUR Vs.M/S ARYAN VIDHYUT YANTRALAYA
9	C.R. 175/2004	A.C.T.O., F/S., BANSWARA Vs.M/S GUJRAT COOPERATIVE MILLS
10	C.R. 186/2004	C.T.O.,A/E., UDAIPUR Vs.M/S ARUN TRADING CO.
11	C.R. 215/2004	ACTO, SRIGANGANAGAR Vs.M/S BHUPENDRA TRADING CO.
12	C.R. 218/2004	ACTO, F/S-II, JODHPUR Vs.M/S ASHAPURA OIL MILLS
13	C.R. 280/2004	A.C.T.O.,A/E.,DUNGAARPUR Vs.M/S PARLE PRODUCTS LTD.
14	C.R. 281/2004	A.C.T.O.,A/E,ABU ROAD Vs.M/S PARLE BISCUITS LTD.
15	C.R. 287/2004	A C T O JODHPUR Vs.M/S VARUN BEVERAGE LIMITED
16	C.R. 295/2004	A.C.T.O.,F/S., RANIWARA Vs.M/S RAJESH KUMAR,RAMESH KR.,ASHOK KU
17	C.R. 325/2004	A.C.T.O., FLYING SQUAD, UDAIPUR Vs.M/S PATEL PAPER BOX INDUSTRIES
18	C.R. 353/2004	A.C.T.O.,F/S.SIROHI Vs.M/S SUPARSHWA INDUSTRIES
19	C.R. 371/2004	A.C.TO.,W-II,UDAIPUR Vs.M/S TELCO CONST. EQUIPMENT CO LTD.
20	C.R. 375/2004	ACTO, F/S-II, JODHPUR Vs.M/S DE-NOSIL CROP PROTECTION LTD.
21	C.R. 447/2004	A.C.TO.,W-III,CIR.-A,JODHPUR Vs.M/S BAJRANG FABRICS
22	C.R. 448/2004	A.C.T.O.,A/E.,ABU ROAD Vs.M/S PANJAB OILS
23	C.R. 450/2004	A.C.T.O.,A/E-II,ABU ROAD Vs.M/S R.B.ENTERPRISES
24	C.R. 451/2004	ASST.COMMISSIONER,A/E.ABU ROAD Vs.M/S RAM LAL JODH RAJ
25	C.R. 456/2004	C.T.O. ANTI EVASION, DUNGARPUR Vs.M/S HINDUSTAN COCA COLA BEVERAGES P.
26	C.R. 475/2004	M/S BALAJI INDUSTRIES Vs.C.T.O., CIR.-B, BHARATPUR
27	C.R. 12/2005	A.C.T.O., F/S., BANSWARA Vs.M/S PERFECT THREAD MILLS LTD.
28	C.R. 16/2005	ASST. COMMISSIONER, A/E.,DUNGARPUR Vs.M/S PRABHAT YARN TRADERS
29	C.R. 19/2005	A.C.T.O., F.S., BANSWARA Vs.M/S RAJ SPINNING & WEAVING MILLS LTD
30	C.R. 27/2005	C.TO.,A/E.,DUNGARPUR Vs.M/S NATIONAL ENGG.IND. LTD.
31	C.R. 32/2005	A.C.T.O., SPL.CIRCLE, SRIGANGANAGAR Vs.M/S PUNJAB PAINTS & BUILDERS
32	C.R. 53/2005	A.C.T.O. UDAIPUR Vs.M/S EMAC INTERNATIONAL
33	C.R. 112/2005	ASSITT. COMMERCIAL TAXATION OFFICER Vs.M/S PIPE INDUSTRIES
34	C.R. 118/2005	CTO, ANTI EVASION,HANUMANGARH Vs.M/S RAKESH KUMAR PAWAN KUMAR
35	C.R. 123/2005	M/S J.K.INDUSTRIES LTD. Vs.A.C.T.O., F/S., BANSWARA
36	C.R. 127/2005	ACTO, A/E-I, ABU ROAD Vs.M/S RAM SINGH GARG & CO
37	C.R. 128/2005	ACTO, F/S., BANSWARA Vs.M/S NOVERTIS INDIA LTD.

38	C.R. 132/2005	ACTO, F/S., SIROHI Vs.M/S CHOUDHARY COTTON & GENERAL MILLS
39	C.R. 140/2005	A.C.T.O.,A/E.-II,JODHPUR Vs.M/S EVEREST TRADERS & ENG. P LTD.
40	C.R. 143/2005	A.C.T.O.,F/S.,RANIWARA Vs.M/S SHRI RAM TRADING CO.
41	C.R. 144/2005	A.C.T.O.,F/S.,RANIWARA Vs.M/S SHAKTI HARDWARE
42	C.R. 148/2005	COMMERCIAL TAXES OFFICER A/E Vs.M/S. AUDI MOTORS PVT.LTD.
43	C.R. 152/2005	ASST. COMMISSIONER,A/E.,DUNGARPUR Vs.M/S SHREE PRAMADA ENTERPRISES
44	C.R. 157/2005	A.C.T.O.,F/S.SIROHI Vs.M/S SUMITRA ENTERPRISES
45	C.R. 159/2005	A.C.T.O.,F/S., BANSWARA Vs.M/S VIJAY INDUSTRIES
46	C.R. 169/2005	ASSITT. COMMERCIAL TAXATION OFFICER Vs.M/S HINDUSTAN COCACOLA BOTTLINGS
47	C.R. 174/2005	ACTO, WARD-II, CIR.-B, SRIGANGANAGAR Vs.M/S BHUPENDRA TRADING CO.
48	C.R. 178/2005	A.C.T.O.,F/S., BANSWARA Vs.M/S RANKA ORGANICS PVT LTD.
49	C.R. 179/2005	A.C.T.O.,F/S., BHADRA Vs.M/S BALAJI TRANSPORT CORPORATION
50	C.R. 190/2005	C T O UDAIPUR Vs.M/S UNIQUE AUTOMOBILES UDAIPUR
51	C.R. 191/2005	ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S J.K.SYNTHETICS LTD.
52	C.R. 197/2005	A.C.T.O.,A/E.,DUNGARPUR Vs.M/S H.L.TRAING CO.
53	C.R. 203/2005	ACTO, A/E-I, JODHPUR Vs.M/S SUNDERLAL NATHMAL
54	C.R. 206/2005	A.C.T.O., A/E-I, C.T., ABU ROAD Vs.M/S SHARDA TRADING CO.
55	C.R. 215/2005	ACTO, BHINMAL Vs.M/S MAINI EXPORTS
56	C.R. 216/2005	ACTO, WARD-II, CIR.-B, SRIGANGANAGAR Vs.M/S PRAVINKUMAR RAJKUMAR
57	C.R. 225/2005	A.C.T.O.,A/E.,ABU ROAD Vs.M/S BINANI CEMENT LTD.
58	C.R. 228/2005	A.C.T.O., W-I, JALORE Vs.M/S RAJENDRA TOOLS
59	C.R. 230/2005	A.C.T.O.,W-II,UDAIPUR Vs.M/S APOLO TYRES LTD.
60	C.R. 231/2005	A.C.T.O.,A/E.,W-I,JODHPUR Vs.M/S KHATRI MACHINERY STORES
61	C.R. 233/2005	C.T.O.,A/E.,DUNGARPUR Vs.M/S LAXMI MINERALS IND.LTD.
62	C.R. 234/2005	ASST.COMMISSIONER, A/E.,DUNGARPUR Vs.M/S J.K.INDUSTRIES LTD.
63	C.R. 235/2005	ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S J.K.INDUSTRIES LTD.
64	C.R. 238/2005	ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S GODREJ-GE APPLIANCES
65	C.R. 239/2005	A.C.T.O., F/S-II,JODHPUR Vs.M/S RUDRAKSH DISTRIBUTORS
66	C.R. 255/2005	A.C.T.O.,F/S.,SIROHI Vs.M/S VIKAS WSP LTD.
67	C.R. 259/2005	ASST. COMMISSIONER, A/E., DUNGARPUR Vs.M/S HINDUSTAN COCA COLA BEVERAGES P.
68	C.R. 260/2005	A.C.T.O.,A/E.,DUNGARPUR Vs.M/S ADVANCE OIL INDUSTRIES
69	C.R. 262/2005	A.C.T.O.,F/S.-I,JODHPUR Vs.M/S MOHNOT IND.
70	C.R. 263/2005	A.C.T.O.,F/S-I, JODHPUR Vs.M/S BHANSALI IND. CORPORATION
71	C.R. 267/2005	ASSITT.COMMERCIAL TAXATION OFFICER Vs.M/S KANDHARI RUBBER LIMITED
72	C.R. 268/2005	ACTO, FLYING SQUAD, RANIWARA Vs.MS.SETHI IRON &STEEL STORE,ABU ROAD
73	C.R. 272/2005	A.C.T.O.,A/E.,JODHPUR Vs.M/S MAHAVEER CHAND JAIN & CO.
74	C.R. 275/2005	A.C.T.O.,BHINMAL Vs.M/S AKSHAY ENTERPRISES P LTD.
75	C.R. 277/2005	A.C.T.O.,F/S.,JODHPUR Vs.M/S J.H.ENTERPRISES LTD.

76	C.R.	278/2005	A.C.T.O.F/S.-II,JODHPUR Vs.M/S VISHWAKARMA SHILP
77	C.R.	279/2005	A.C.T.O.,A/E-I, ABU ROAD Vs.M/S JAI HIND TRADERS
78	C.R.	280/2005	A.C.T.O.,A/E-II,ABU RAOD Vs.M/S SETIA AGENCIES
79	C.R.	295/2005	ASSTT. COMMERCIAL TAXES OFFICER Vs.M/S. RAMESH RUNGATA & BROS.
80	C.R.	299/2005	CTO, A/E., HANUMANGARH Vs.M/S MARUTI AUTO & ALLIED INDUSTRIES
81	C.R.	305/2005	A.C.T.O.,A/E-II, ABU ROAD Vs.M/S VISHNU TRADING CO.
82	C.R.	308/2005	C.T.O.,A/E., DUNGARPUR Vs.M/S ARVIND TRADING CO.
83	C.R.	315/2005	A.C.T.O.,A/E.,W-III,JODHPUR Vs.M/S KHATRI MACHINERY STORES
84	C.R.	426/2005	A.C.T.O.A/E-II,ABU ROAD Vs.M/S FINOLEX CABLES LTD.
85	C.R.	350/2005	ASST..COMM..TAXES OFFICER,CHECK POST Vs.M/S.RAJA GLASS, UDAIPUR
86	C.R.	352/2005	ASST.COMM.TAXES OFFICER,CHECK POST Vs.M/S.ARHAM SPINNING MILLS BHIWADI
87	C.R.	355/2005	ASST.COMMISSIONER,AE.,DUNGARPUR Vs.M/S RADHA MOHAN TEXTILES P LTD.
88	C.R.	358/2005	ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S MADHUSUDAN IND. LTD.
89	C.R.	362/2005	ACTO, W-III, PALI Vs.M/S S.P.GLASS CENTRE
90	C.R.	378/2005	ACTO, A/E-II, ABU ROAD Vs.M/S MORNING GLORY
91	C.R.	409/2005	A.C.T.O. A/E DUNGARPUR Vs.M/S SAKSHI SYNTHETHICS P LTD.
92	C.R.	411/2005	A.C.T.O.,W-II,CIR-A,JODHPUR Vs.M/S NIDHI DYECHEM ,PALI
93	C.R.	413/2005	ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S HEG LTD.
94	C.R.	414/2005	ACTO,A/E-II, CT.,PALI Vs.M/S SUPARSHVA INDUSTRIES
95	C.R.	418/2005	A C T O CHECK POST RATANPUR Vs.M/S RAI ENTERPRIZES JAIPUR
96	C.R.	419/2005	C.T.O.,A/E.,DUNGARPUR Vs.M/S COLGATE PALMOLIVE (INDIA) LTD.
97	C.R.	420/2005	C.T.O.,A/E.,DUNGARPUR Vs.M/S COLGATE PALMOLIVE (INDIA) LTD.
98	C.R.	428/2005	A.C.T.O,F.S.,RANIWADA Vs.M/S NEELGIRI TRADERS
99	C.R.	430/2005	A.C.T.O. Vs.M/ S DAULAT MOTOR CO. P LTD.
100	C.R.	433/2005	A C T O JODHPUR Vs.M/S UTTAMCHAND JAIN & COMPANY
101	C.R.	435/2005	A.C.T.O.A/E.,JHUNJHUNU Vs.M/S J.K.IND.
102	C.R.	442/2005	A.C.T.O.,FLYING SQUAD-I, JODHPUR Vs.M/S ARVIND TRADERS
103	C.R.	443/2005	ASST.COMMISSIONER,C.T.,NIMBAHEDA Vs.M/S RAJ.IRON SCRAP TRADERS
104	C.R.	450/2005	A.C.T.O.,A/E.,JODHPUR Vs.M/S KALER ENTERPRISES
105	C.R.	458/2005	A.C.T.O.,A/E.,SRIGANGANAGAR Vs.M/S JODHPUR BEARING P LTD.
106	C.R.	463/2005	C.T.O.,A/E.,DUNGARAPUR Vs.M/S KOHINOOR BOTTLING
107	C.R.	471/2005	A.C.TO.,A/E.,W-III,JODHPUR Vs.M/S SIDARTH TIMBER UDHYOG
108	C.R.	473/2005	M/S OSCAR STEELS PVT. LTD. Vs.ASSITT. COMMERCIAL TAXES OFFICER
109	C.R.	474/2005	ACTO, ANTI EVASION, DUNGARPUR Vs.M/S ASIAN PAINTS (INDIA)LTD.
110	C.R.	475/2005	ACTO, HANUMANGARH Vs.M/S GHASI RAM DWARKA PRASAD
111	C.R.	476/2005	A.C.TO.,F/S.SIROHI Vs.M/S AGARWAL MARBLE HOUSE
112	C.R.	477/2005	A.C.T.O.,F/S., BANSWARA Vs.M/S ELECTROLUX KELVINATOR LTD.
113	C.R.	485/2005	ACTO, F/S., SIROHI Vs.M/S BIECCO LAWRIE LTD.

114	C.R.	488/2005	ACTO., A/E-I, JODHPUR Vs.M/S VIJAY TRADERS
115	C.R.	492/2005	A.C.T.O. A/E-I, SRIGANGANAGAR Vs.M/S MODERN STEEL FURNITURE
116	C.R.	494/2005	ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S HINDUSTAN LEVER LTD.
117	C.R.	499/2005	ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S NATIONAL ENGG. IND. LTD.
118	C.R.	501/2005	ACTO, F/S., BHADRA Vs.M/S SHRIRAM GWAR GUM & DAL MILL
119	C.R.	505/2005	ACTO, W-III, CIR.-B, JODHPUR Vs.M/S ANIL TRADING CO.
120	C.R.	506/2005	ACTO, A/E-III, JODHPUR Vs.M/S RAFLOYS (P)LTD.
121	C.R.	507/2005	ACTO, W-II, CIR.-A, C.T., UDAIPUR Vs.M/S LARSEN & TOURBO LTD.
122	C.R.	508/2005	C.T.O., A/E., HANUMANGARH Vs.M/S HASTIMAL GAUTAM CHAND JAIN
123	C.R.	509/2005	A.C.T.O., A/E., WARD-II, HANUMANGARH Vs.M/S GHANSHYAM DASS SATYA NARAYAN
124	C.R.	524/2005	ACTO, A/E-III, JODHPUR Vs.M/S NANDKISHORE GHANSHYAM DASS
125	C.R.	525/2005	ACTO,A/E-III, JODHPUR Vs.M/S HIND STORES
126	C.R.	527/2005	ACTO, A/E-III, JODHPUR Vs.M/S VIJAYCOOL APPLIANCES
127	C.R.	530/2005	ACTO, WARD-III, RATANGARH Vs.M/S SURAJMAL RAWATMAL
128	C.R.	535/2005	A.C.T.O.,F/S, UDAIPUR Vs.M/S MALVIYA AGRICO
129	C.R.	540/2005	A.C.T.O.,W-II,GANGANAGAR Vs.M/S RALLIS INDIA LTD.
130	C.R.	544/2005	A.C.T.O.,W-I, NIMBAHERA Vs.M/S L & T CASE EQUIPMENT LTD.
131	C.R.	558/2005	ACTO, ANTI EVASION-I, JODHPUR Vs.M/S VIJAY COOL APPLIANCES
132	C.R.	559/2005	C.T.O.,A/E., DUNGARPUR Vs.M/S KALUJI MOHD.ALI BANDOOKWALA
133	C.R.	562/2005	A.C.T.O.,ANTI EVASION-II, PALI Vs.M/S MODI AGENCIES
134	C.R.	569/2005	ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S LLOYD INSULATION (INDIA)LTD.
135	C.R.	572/2005	CTO, ANTI-EVASION, HANUMANGARH Vs.M/S BANSAL EENT UDHYOG
136	C.R.	574/2005	ACTO, ANTI EVASION-I, JODHPUR Vs.M/S RAJENDRA KUMAR ASHOK KUMAR
137	C.R.	585/2005	C.T.O.,A/E-II, ABU ROAD Vs.M/S VINAYAK AGENCIES
138	C.R.	586/2005	A.C.T.O.,F/S.,RANIWARA Vs.M/S MAHAVEER GUM & CHEM. INDUSTRIES
139	C.R.	587/2005	ASST.COMMISSIONER,A/E.,DUNGARPUR Vs.M/S VARUN BEVERAGES LTD.
140	C.R.	592/2005	A.C.T.O.,F/S.,RANIWADA Vs.MAHESH TIMBER MART
141	C.R.	593/2005	CTO., A/E., BIKANER Vs.M/S RAJASTHAN SWEETS & DUGDH JANYA U
142	C.R.	598/2005	ACTO, A/E-II, JODHPUR Vs.M/S VARUN BEVERAGES LTD.
143	C.R.	599/2005	C.T.O.,A/E.,DUNGARPUR Vs.M/S RAJ. POLYSTER LTD.
144	C.R.	611/2005	ACTO, WARD-II, CIR.-B, BHILWARA Vs.M/S SHRI MANMOHAN
145	C.R.	614/2005	ACTO, A/E., DUNGAARPUR Vs.M/SUNIVERSAL CYLINDERS LTD.
146	C.R.	628/2005	A.C.T.O.,F/S,NIMBHAHERA Vs.M/S HINDUSTAN AUTOMOBILES
147	C.R.	631/2005	A.C.T.O.,F/S.,RANIWARA Vs.M/S SHREE RAM TRADING CO.
148	C.R.	7/2006	A.C.T.O.W-III, A/E., JODHPUR Vs.M/S KUMBHAT TRADING CO.
149	C.R.	8/2006	ASST.COMM.TAXES OFFICER,CHECK POST Vs.M/S.HARI KISHAN TEJMALS
150	C.R.	14/2006	A.C.T.O.,F/S., NIMBAHERA Vs.M/S LALIT KUMAR LOKESH KUMAR JAIN
151	C.R.	25/2006	A.C.T.O.,F/S.,RANIWADA Vs.M/S VRAJ TRACTOR IND.

152	C.R.	40/2006	A.C.T.O.,A/E.,W-I, JODHPUR Vs.M/S SURYA MARKETING
153	C.R.	45/2006	A.C.T.O.,W-I, A/E. JODHPUR Vs.M/S SRIRAM TRADERS
154	C.R.	47/2006	ASST.COMMISSIONER,A/E., DUNGARPUR Vs.M/S ADITYA CEMENT
155	C.R.	51/2006	A.C.T.O., F/S.,SIROHI Vs.M/S BHAGWATI MEDICO
156	C.R.	52/2006	A.C.T.O.,F/S.,BANSWARA CIRCLE. Vs.M/S ABDUL HAKIM & SONS
157	C.R.	61/2006	A.C.TO.,F/S., BANSWARA CIRCLE Vs.M/S ABDUL HAKIM & SONS
158	C.R.	69/2006	ASSISTANT COMMERCIAL TAXES OFFICER U Vs.M/S VILAS UDYOG
159	C.R.	71/2006	C T O DUNGARPUR Vs.M/S NITIN SPINNERS HANUMANGARH
160	C.R.	74/2006	A C T O ABU ROAD Vs.M/S SANKHLA UDYOG
161	C.R.	77/2006	A.C.T.O.,F/S-II,JODHPUR Vs.M/S HINDUSTAN AUTO TRADERS
162	C.R.	79/2006	A.C.T.O. A/E-I, ABU ROAD Vs.M/S GULJAG IND.
163	C.R.	83/2006	ACTO, A/E-I, SRIGANGANAGAR Vs.M/S GULAB FURNITURES
164	C.R.	84/2006	A C T O JODHPUR Vs.M/S MARUDHAR TRADING COMPANY
165	C.R.	91/2006	A.C.TO.,F/S-II,JODHPUR Vs.M/S NAKORA PLASTICS
166	C.R.	94/2006	A.C.T.O. F/S., BANSWARA Vs.M/S M/S VIKAS WOOD WORKS
167	C.R.	100/2006	A.C.T.O..,F/S-I,JODHPUR Vs.M/S DELHI TRADERS
168	C.R.	103/2006	A.C.TO.,F/S-II,JODHPUR Vs.M/S KHATRI MAC.STORES
169	C.R.	105/2006	A.C.T.O.,A/E.-II, SRIGANGNAGAR Vs.M/S MAHENDRA & MAHENDRA LTD.
170	C.R.	106/2006	A.C.TO.,F/S.,SIROHI Vs.M/S MAHARAJA UMMED MILLS P LTD.
171	C.R.	108/2006	A C T O JODHPUR Vs.M/S BURROUGHS WELCOME (INDIA) LTD
172	C.R.	110/2006	A.C.T.O.,W-I,CIR-B, UDAIPUR Vs.M/S CHHABRA TIMBER & PLYWOOD
173	C.R.	112/2006	A.C.T.O.,W-III,PALI Vs.M/S RAMDAS GHANSHYAM DAS
174	C.R.	113/2006	A.C.T.O. F/S. SIROHI Vs.M/S BIRLA CHEMICALS
175	C.R.	114/2006	A.C.T.O.,A/E-II, HANUMANGARH Vs.M/S PLY HOME
176	C.R.	118/2006	A.C.T.O.,W-III, PRATAPGARH Vs.M/S CHANDRA SINGH & SONS
177	C.R.	119/2006	A.C.T.O., F/S-II, JODHPUR Vs.M/S SHAH ABU LAL KHUMAJI
178	C.R.	120/2006	A.C.T.O., F/S., JODHPUR Vs.M/S BALCHAND KANHAIYALAL
179	C.R.	121/2006	A.C.TO.,F/S.,JODHPUR Vs.M/S ARYAN PIPE TRADERS
180	C.R.	122/2006	A.C.T.O. F/S-II,JODHPUR Vs.M/S T.N.GOVT.COOP. MILK PRODUCER FED
181	C.R.	125/2006	ASSISTANT COMMERCCIAL TAXES NIMBAHER Vs.M/S RAM SUKH MATHURA LAL
182	C.R.	126/2006	A.C.T.O., A/E., HANUMANGARH Vs.M/S HARCHANDRAI KEDAR NATH
183	C.R.	127/2006	A.C.T.O.,F/S, BHADRA Vs.M/S SACHDEVA TRADING CO.
184	C.R.	128/2006	A.C.T.O.,A/E. DUNGARPUR Vs.M/S MORDERN WOLLENS LTD.
185	C.R.	129/2006	A C T O NIMBAHERA Vs.M/S NAVJEEVAN TRADERS BANSWARA
186	C.R.	130/2006	C T O NIMBAHERA Vs.M/S SHAH DAL CHAND BACHHRAJ UDAIPUR
187	C.R.	131/2006	A.C.T.O.,F/S., C.T.D. RANIWADA Vs.M/S HASTIMAL ASHOK KUMAR
188	C.R.	132/2006	A.C.T.O.W-II,A/E.,UDAIPUR Vs.M/S VIJAY PIPE CENTRE
189	C.R.	133/2006	A.C.T.O.,A/E-II JODHPUR Vs.M/S K.D.MAHESHWARI & CO.

190	C.R.	134/2006	A.C.T.O., F/S.,BHADRA Vs.M/S HOECHEST SHERING AGREYO LTD.
191	C.R.	137/2006	ASST.COMMISSIONER,C.T.,A/E.,ABU ROAD Vs.M/S CHANDRESH CABLES LTD.
192	C.R.	142/2006	A C T O DUNGARPUR Vs.M/S GEEPEE CEVLSPROTEINS AND INVESTM
193	C.R.	146/2006	A C T O UDAIPUR Vs.M/S KAMAL ENTERPRISES LTD
194	C.R.	147/2006	A.C.T.O. F/S-I, JODHPUR Vs.M/S DELHI TRADERS
195	C.R.	148/2006	A C T O SIROHI Vs.M/S GULJAG INDUSTRIES LTD JODHPUR
196	C.R.	149/2006	A.C.TO.,A/E-I,ABU ROAD Vs.M/S PRADEEP KUMAR PRAMOD KUMAR
197	C.R.	152/2006	A C T O BANSWARA Vs.M/S MAHAVEER CORPORATION SIMALWARA
198	C.R.	153/2006	A.C.T.O.,F/S.,SRIGANGANAGAR Vs.M/S BIRBAL DAS MANOJ KUMAAR
199	C.R.	156/2006	A.C.T.O.,W-II, CIR-C,JODHPUR Vs.M/S SANGEETA TRADERS
200	C.R.	161/2006	C.T.O.ANTI EVASION,PALI Vs.M/S FIELD MARSHAL AGENCIES
201	C.R.	163/2006	A C T O SIROHI Vs.M/S DEEPAK ENGINEERING CO
202	C.R.	164/2006	ASSISTANT COMMERCIAL TAXES OFFICER J Vs.M/S KABRA AGENCIES
203	C.R.	166/2006	A.C.TO.,F/S.,RANIWARA Vs.M/S RAMRATAN RAM DHAN
204	C.R.	167/2006	A.C.T.O.,F/S,NIMBAHERA Vs.M/S CHARBHUJA COTTON CO.
205	C.R.	168/2006	ASSTT. COMMERCIAL TAXES OFFICER Vs.M/S. JAY AMBE TRADING COMPANY
206	C.R.	170/2006	A C T O NIMBAHEDA Vs.M/S KIRIT TRADING COMPANY
207	C.R.	176/2006	A.C.T.O.,A/E., DUNGARPUR Vs.M/S L & T KOMATSU LTD.
208	C.R.	179/2006	A.C.T.O. W-I CIR-A, JODHPUR Vs.M/S BHANDARI ENTERPRISES
209	C.R.	180/2006	A.C.T.O. Vs.M/S MAHALAXMI TIMBER MART
210	C.R.	191/2006	ACTO.,A/E-I, JODHPUR Vs.M/S SURYA MARKETING
211	C.R.	195/2006	A.C.TO.,A/E.,DUNGARPUR Vs.M/S ABHIK SECURITIES PLTD.
212	C.R.	197/2006	A.C.T.O.,F/S., SRIGANGANAGAR Vs.M/S INDIAN OIL CORPORATION LTD.
213	C.R.	203/2006	ACTO, F/S.-I, JODHPUR Vs.M/S BHATEJA BROTHERS
214	C.R.	208/2006	A C T O JODHPUR Vs.M/S ANNKOOT FOOD PRODUCCTS
215	C.R.	213/2006	A C T O JODHPUR Vs.M/S MOOLCHAND RAM PAL
216	C.R.	222/2006	A.C.TO.,F/S-II,JODHPUR Vs.M/S GULJAG IND.
217	C.R.	223/2006	ASSISTANT COMMERCIAL TAXES OFFICER J Vs.M/S MALANI LUBRICANTS JODHPUR
218	C.R.	226/2006	ACTO FLYING SAQUAD IV JAIPUR Vs.M/S JALANI ENTERPRISES JODHPUR
219	C.R.	228/2006	ACTO CHECK POST SHAHJAHANPUR ALWAR Vs.M/S SUNCITY ART EXPORTERS JODHPUR
220	C.R.	229/2006	A.C.T.O., BANSWARA Vs.M/S J K IND. LTD.
221	C.R.	230/2006	A C T O BHINMAL Vs.M/S JEEVA TRACTOR PARTS
222	C.R.	233/2006	ACTO, F/S., BHADRA Vs.M/S RAMDUTT SAHGAL & SONS
223	C.R.	234/2006	ACTO,W-II, CIR.-B, SRIGANGANAGAR Vs.M/S SHIV TRADERS
224	C.R.	235/2006	ACTO, W-I, CIR.-B, SRIGANGANAGAR Vs.M/S BHUCHO TRADING CO.
225	C.R.	236/2006	A.C.T.O.,ANTI EVASION-I, PALI Vs.M/S HARIHAR MANTUNG CHEMICAL
226	C.R.	237/2006	ACTO,CHECKPOST, PRATAPGARH Vs.M/S ANITA SALES CORPORATION
227	C.R.	241/2006	A.C.T.O.,F/S., RAJGARH Vs.M/S SURAJ PRAKASH JAIN P LTD.

228 C.R. 242/2006 C.T.O.,A/E.,DUNGARPUR Vs.M/S TOLARAM SATYADEO
229 C.R. 244/2006 C.T.O. A/E. DUNGARPUR Vs.M/S SANGAM SPINNERS
230 C.R. 246/2006 C T O DUNGARPUR Vs.M/S ASSOCIATED CEMENT COMPANY & ANR
231 C.R. 247/2006 ASSISTANT COMMERCIAL TAXES OFFICER D Vs.M/S GOVIND RUBBER LTD
232 C.R. 248/2006 C T O NIMBAHERA Vs.M/S VIDEOCON INTERNATIONAL
233 C.R. 249/2006 C T O BIKANER Vs.M/S CHITLANGYA TEA SYNDICATE
234 C.R. 250/2006 A.C.T.O., F/S.SIROHI Vs.M/S SHIV AGRICO IMPLEMENTS
235 C.R. 251/2006 A.C.T.O.,W-II,CIR-C,JODHPUR Vs.M/S HINDUSTAN AUTO TRADERS
236 C.R. 253/2006 A.C.T.O.,F/S.,BHADRA Vs.M/S SHRI HARISH KUMAR NARESH KKUMAR
237 C.R. 257/2006 A.C.T.O.,W-II,A/E.,JODHPUR Vs.M/S RAMBUX BHIKAM CHAND PARIHAR
238 C.R. 258/2006 A C T O JODHPUR Vs.M/S PREMSUKH BHERUDAN NAGOUR
239 C.R. 260/2006 A.C.T.O.,A/E., C.T.D. BHILWARA Vs.M/S MAHALAXMI PASHU AHAR UDHYOG
240 C.R. 264/2006 A C T O JODHPUR Vs.M/S PAREKH BROTHERS JODHPUR
241 C.R. 270/2006 A.C.T.O.,W-I,BANSWARA Vs.M/S GANESH TIMBER
242 C.R. 272/2006 ASST.COMMISSIONER,A/E.,ABUROAD Vs.M/S NATIONAL ENG.INDUSTRIES
243 C.R. 275/2006 A.C.T.O.,W-II,A/E. BIKANER Vs.M/S JAI AMBE AUTOMOBILES
244 C.R. 290/2006 A.C.T.O., A/E-I, JODHPUR Vs.M/S INDIA THERMIT CORPORATION LTD.
245 C.R. 292/2006 A.C.T.O.FLYING SQUAD-I JODHPUR Vs.M/S INDIA MOTOR PARTS ACCESSORIES LT
246 C.R. 304/2006 A.C.T.O. A/E II JODHPUR Vs.M/S INDIAN RAYON & INDUSTRIES LTD.
247 C.R. 305/2006 A.C.T.O.A/E III JODHPUR Vs.M/S INDIAN RAYON & INDUSTRIES LTD.
248 C.R. 306/2006 A.C.T.O. A/E II JODHPUR Vs.M/S SARDAR ENGINEERING WORKS LTD.
249 C.R. 311/2006 C.T.O.A/E DUNGARPUR Vs.M/S POPULAR ART PALACE LTD.
250 C.R. 319/2006 A.C.T.O.F/S II JODHPUR Vs.M/S VIKAS TRADERS
251 C.R. 320/2006 A.C.T.O.A/E ABU-ROAD Vs.M/S E.I.D.PARRY (INDIA) LTD.
252 C.R. 321/2006 A.C.T.O.F/S II JODHPUR Vs.M/S DEEP CHAND JAWARI LAL
253 C.R. 327/2006 A.C.T.O.,F/SI,JODHPUR Vs.M/S BALDEVRAM BHANWARLAL
254 C.R. 331/2006 A C T O BHADRA Vs.M/S CENTURY TRANSPORT OF INDIA
255 C.R. 333/2006 A C T O JALORE Vs.M/S LARSEN & TOUBRO LTD
256 C.R. 334/2006 A C T O JODHPUR Vs.M/S DHIRENDRA GEHLOT
257 C.R. 335/2006 A C T O BANSWARA Vs.M/S SPRAYTECH ENGINEERING COMPANY
258 C.R. 338/2006 A.C.T.O.,F/SI,JODHPUR Vs.M/S BHANDARI ENTERPRISES
259 C.R. 339/2006 A.C.T.O.,F/S PALI Vs.M/S RANJAN FABRICS
260 C.R. 340/2006 A.C.T.O.,F/S I,JODHPUR Vs.M/S SUPER STEEL CENTRE
261 C.R. 342/2006 A.C.T.O.,F/S. UDAIPUR Vs.M/S CASTROL INDIA LTD.
262 C.R. 343/2006 A.C.T.O.,A/E II, JODHPUR Vs.M/S ASHOKA MOTORS
263 C.R. 344/2006 A.C.T.O.,A/E II,JODHPUR Vs.M/S DIAMOND SALES
264 C.R. 346/2006 A.C.T.O.,F/SS I,JODHPUR Vs.M/S OM PACKERS
265 C.R. 352/2006 M/S K B MEHTA CONSTRUCTION COMPANY Vs.C T O SIROHI

266	C.R.	393/2006	ASSTT.COMMISSIONER Vs.M/S J.K.INDUSTRIES LTD.
267	C.R.	395/2006	C.T.O.,A/E., UDAIPUR Vs.M/S ALMONARD LTD.
268	C.R.	396/2006	C.T.O.,A/E.,BIKANER Vs.M/S GAURAV PESTICIDES
269	C.R.	408/2006	A.C.T.O.,A/EII,JODHPUR Vs.M/S INDIA MOTOR PARTS & ASSESSORIES
270	C.R.	415/2006	A.C.T.O. F/S., UDAIPUR Vs.M/S KHUSHI RAM AGENCIES P LTD.
271	C.R.	416/2006	A C T O JODHPUR Vs.M/S CHHOTMAL ATMA RAM JODHPUR
272	C.R.	424/2006	A.C.T.O., F/S.,SIROHI Vs.M/S MAHARAJA UMMED MILLS P LTD.
273	C.R.	425/2006	A.C.T.O., F/S.,H.Q.SRIGANGANAGAR Vs.M/S RAM SWAROOP DAS GINNING FACTORY
274	C.R.	431/2006	A.C.T.O.F/S SIROHI Vs.M/S DHIRENDRA GAHLOT
275	C.R.	434/2006	A.C.T.O.F/S SIROHI Vs.M/S AJAY INDUSTRIES
276	C.R.	437/2006	A.C.T.O.,F/S,RANIWARA Vs.M/S JAI HANUMAN TRADERS
277	C.R.	446/2006	A C T O BARMER Vs.M/S GULJAG INDUSTRIES LTD
278	C.R.	461/2006	A.C.T.O.,A/E-II,CHITTORGARH Vs.M/S SANCHETI TRADING CO.
279	C.R.	468/2006	A.C.T.O.,F/S,SIROHI Vs.M/S LAXMI CEMENT
280	C.R.	470/2006	ASST.COMM.,A/E AT PRESENT C.T.O.,CHI Vs.M/S T.T.K. HEALTH CARE LTD.
281	C.R.	483/2006	A.C.T.O.,A/E.,W-I, C.T.D.,ABU ROAD Vs.M/S DAULAL KANHAIYALAL
282	C.R.	494/2006	ACTO,A/E-II, SRIGANGANAGAR Vs.M/S GANPATI AGENCIES
283	C.R.	495/2006	A.C.T.O.WARD CIRCLE A JODHPUR Vs.M/S INDIA MOTORS PARTS & ACCESS.LTD.
284	C.R.	515/2006	M/S JYOTI PETROLEUM INDUSTRIES Vs.C T O JALORE
285	C.R.	520/2006	A.C.T.O.,F/S., BANSWARA Vs.M/S PARASMAL PRAKASH CH. JAIN
286	C.R.	535/2006	A.C.T.O.,W-III, SRIGANGANAGAR Vs.M/S NEW DHAWAN BARTAN BHANDAR
287	C.R.	539/2006	A.C.T.O.F/S-I-JODHPUR Vs.MS/ SHIVAM STEELS
288	C.R.	27/2007	A.C.T.O.A/E-II JODHPUR Vs.M/S SUNCITY SYNTHETICS LTD.
289	C.R.	28/2007	A.C.T.O.A/E-II JODHPUR Vs.M/S SUNCITY SYNTHETICS LTD.
290	C.R.	43/2007	A.C.T.O. Vs.M/S TRIVANI VANASPATI PRODUCTS
291	C.R.	55/2007	A.C.T.O., A/E., W-I, PALI Vs.M/S PAWAN KUMAR & CO.
292	C.R.	71/2007	M/S HOTEL GEEETCO P LTD. Vs.ASST.COMMISSIONER,A/E.,ABU ROAD
293	C.R.	75/2007	C.T.O.,F/S -I JODHPUR Vs.M/S ASHAPURA TIMBER HOUSE
294	C.R.	76/2007	A.C.T.O. A/E-II PALI Vs.M/S VIKRAM CEMENT
295	C.R.	85/2007	M/S HANSA PALACE ART FURNITURES Vs.A.C.T.O.,W-III,CIR.-A,UDAIPUR
296	C.R.	89/2007	A.C.T.O. Vs.M/S UDASI STAMPING PVT.LTD.

SCHEDULE : - B

1	C.R.	6/2004	ACTO.,A/E-II, JHUNJHUNU Vs.M/S ANJANI KUMAR RAM BABU
2	C.R.	137/2004	M/S NEELAM UDHYOG Vs.ASSISTANT COMMERCIAL TAXES OFFICER
3	C.R.	191/2004	A.C.T.O.,W-II,CIR.-C, JODHPUR Vs.M/S SHRI GARG OIL MILLS
4	C.R.	269/2004	C.T.O.,A/E.,BIKANER Vs.M/S OSAV AGRO INDUSTRIES
5	C.R.	288/2004	A.C.T.O.,W-I,JHUNJHUNU Vs.SHRI JAGMAL

6	C.R. 385/2004	A.C.T.O., FLYING SQUAD-II Vs.M/S TOOLS & HARDWARE STORE
7	C.R. 483/2004	C.T.O.A/E., DUNGARPUR Vs.M/S T.I.L. LTD.
8	C.R. 102/2005	A.C.T.O.,W-II,PRATAPGARH Vs.M/S GILL SINDHU CARGO MOVERS P LTD.
9	C.R. 105/2005	A.C.T.O.,F/S-II,JODHPUR Vs.M/S KALIKA MARBLES & GRANITES LTD.
10	C.R. 119/2005	A.C.T.O.,F/S-I,JODHPUR Vs.M/S KESHRI MAL & BROTHERS
11	C.R. 125/2005	M/S RAJHANS ELECTRICALS Vs.A.C.T.O.,F/S., AJMER
12	C.R. 130/2005	ACTO., A/E-II, BIKANER Vs.M/S PRAVEEN KUMAR & CO.
13	C.R. 147/2005	A.C.T.O.F/S.,JODHPUR Vs.M/S PAWAN TRADERS
14	C.R. 154/2005	A.C.T.O.F.S-I, JODHPUR Vs.M/S PAWAN TRADERS
15	C.R. 213/2005	ACTO, F/S., SIROHI Vs.M/S MOOHANLAL TARACHAND
16	C.R. 243/2005	ACTO WARD II CIRCLE B BIKANER Vs.M/S CHINTAMAN DAS HANSRAJ
17	C.R. 253/2005	A.C.T.O., A/E., BHILWARA Vs.M/S ADANI WILMAR LTD.
18	C.R. 332/2005	M/S SHREE SHYAM TRADING CO Vs.A C T O JODHPUR
19	C.R. 359/2005	A.C.T.O.,W-III,CIR.-B,JODHPUR Vs.M/S RAMESH CHAND CHITTARMAL JAIN
20	C.R. 363/2005	CTO(O.S.D.),ZONE HQ, JODHPUR Vs.M/S SHYAM INDUSTRIES
21	C.R. 381/2005	ACTO,W-I, CIR.-A, UDAIPUR Vs.M/S MUKESH KUMAR TATEDD
22	C.R. 429/2005	M/ SHANKAR UDHYOG Vs.A.C.T.O.,A/E.,JODHPUR
23	C.R. 529/2005	M/S COT SEEDS CORPORATION Vs.ASSISTANT COMMERCIAL TAXES OFFICER
24	C.R. 533/2005	A.C.T.O.,W-III,CIR.-B,JODHPUR Vs.M/S RAMESH CHANDRA CHITTAR MAL JAIN
25	C.R. 575/2005	CTO, ANTI EVASION, BIKANER Vs.M/S PHILS HEAVY ENGINERING (P)LTD.
26	C.R. 582/2005	A.C.T.O.,F/S-I, JODHPUR Vs.M/S ANIL KUMAR DEEPAK KUMAR
27	C.R. 13/2006	ASSISTANT COMMERCIAL TAXES UDAIPUR Vs.M/S ANDA RAM
28	C.R. 34/2006	CTO, PALI Vs.M/S KUNJ BIHARI LAL MUNDRA
29	C.R. 49/2006	A.C.T.O., F/S-II,JODHPUR Vs.M/S PUKHRAJ ASHOK KUMAR
30	C.R. 76/2006	ACTO, WARD II, ANTI EVASION JODHPUR Vs.M/S JANATA AGRICULTURE TRADERS
31	C.R. 123/2006	A.C.T.O. A/E.-III,JODHPUR Vs.M/S MAHESHWARI AUTO ENTERPRISES
32	C.R. 135/2006	A.C.T.O.,W-II,SRIVIJAYNAGAR Vs.M/S BHARAT PIPE CO.
33	C.R. 140/2006	C.T.O.,A/E.,DUNGARPUR Vs.M/S TAIYABI EMPORIUM
34	C.R. 157/2006	ACTO, ANTI-EVASION-I, PALI Vs.M/S A.V.G.ENTERPRISES
35	C.R. 165/2006	A C T O DUNGARPUR Vs.M/S GLOBE TRANSPORT CORPORATION JAIP
36	C.R. 173/2006	C T O ANTI EVASION ABU ROAD Vs.M/S EANA PROTEINS PVT LTD
37	C.R. 245/2006	ACTO,W-II, CIR.-C, JODHPUR Vs.M/S MALANI ELECTRICALS
38	C.R. 430/2006	A.C.T.O. FLYING SQUAD BANSWARA Vs.M/S MALOO BROS.
39	C.R. 452/2006	CTO ANTI EVASION, BIKANER Vs.M/S PHILS HEAVY ENGG. P.LTD MUMBAI
40	C.R. 462/2006	C.T.O.,A/E,PALI Vs.M/S KAMAL KUMAR HEERA CHAND GUNDECHA
41	C.R. 13/2007	A.C.T.O. Vs.M/S HEERA INDUSTRIES
42	C.R. 23/2007	A.C.T.O. Vs.M/S RUNWAL FINANCE LTD.
43	C.R. 70/2007	PRATAPA RAM Vs.C T O JALORE

SCHEDULE : - C

1	C.R. 913/2003	M/S COT SEEDS CORPORATION Vs.ASSISTANT COMMERCIAL TAXES OFFICER
2	C.R. 48/2006	A.C.T.O.,W-I.CIR-C.JODHPUR Vs.M/S UNION STEEL & WIRE IND.
3	C.R. 184/2006	A.C.T.O.,A/E.,DUNGARPUR Vs.M/S VIJAY SHANTI ED.TRUST